

SUBCHAPTER 2-11 – EXHIBIT J: ANNUAL FINANCIAL REPORT FORMS

CONCESSIONAIRE ANNUAL FINANCIAL REPORT – GENERAL INSTRUCTIONS

The Annual Financial Report (AFR) instruction booklet was prepared by Reclamation to help the preparers of the AFR complete the enclosed schedules. For each schedule, a corresponding page is attached that explains (by line item) the information that needs to be provided in the schedule.

A. WHO MUST FILE

All concessionaires must file a Concessionaire Annual Financial Report corresponding to each year of operation. Concessionaires operating in more than one area under the same contract shall prepare a separate report for each area in which the operations are located.

B. WHEN AND WHERE TO FILE

Concessionaires must file an AFR within the time period specified in the authorizing document (contract or permit). Concessionaires shall submit one signed original and one copy to the area manager administering the area.

C. WHERE TO GET FORMS

Concessionaires may obtain the Concessionaire Annual Financial Report forms from the area manager.

D. ROUNDING

All entries should be rounded to the nearest dollar. Round \$0.50 to the next highest dollar.

E. REQUIREMENT FOR AUDIT AND REVIEW

If a concession's annual gross receipts equal or exceed \$250,000, the Primary Schedules (Schedules A through F, I, and P of the Concessionaire Annual Financial Report, below) must be reviewed by an independent CPA in accordance with the Statements on Auditing Standards as issued by the Auditing Standards Board, which is governed by the American Institute of

Certified Public Accountants. If annual gross receipts are above \$1 million, the Primary Schedules must be audited by an independent CPA in accordance with the same statements and standards mentioned above.

In both circumstances mentioned above, all supplemental schedules must also be fully completed. If the concessionaire's gross receipts are below \$250,000, the concessionaire is required to complete only Schedules A, B, C, F, G, H, I, J, K, N, O, and P.

If you have any questions, you may call the area manager or a designated individual at _____ **[NOTE: Add phone number.]**



UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

Bureau of Reclamation
Use Only
Date Received: _____

CONCESSIONAIRE ANNUAL FINANCIAL REPORT

Concessionaire: _____

Area: _____

(Contract or Permit No.)

(Effective Date)

(Expiration Date)

☐ Corporation

☐ Limited Liability Corporation

☐ Partnership

☐ Sole Proprietorship

Primary and Supplemental Schedules

| | | |
|-------------|---|---|
| Schedule A | — | Statement of Income |
| Schedule B | — | Balance Sheet |
| Schedule C | — | Depreciable Fixed Assets |
| Schedule D | — | Statement of Cash Flows |
| Schedule E | — | Notes to the Financial Statements |
| Schedule F | — | Details of Gross Receipts |
| Schedule G | — | Departmental Income and Expenses |
| Schedule G1 | — | Departmental Income and Expenses (Continuation Sheet) |
| Schedule H | — | Indirect Operating Expenses |
| Schedule I | — | Computation of Government Fees |
| Schedule J | — | Information on Corporate Owners, Officers, and Partners |
| Schedule K | — | Supporting Schedule |
| Schedule L | — | Additions to and Disposals of Fixed Assets |
| Schedule M | — | Capital Investment Recovery Assets |
| Schedule N | — | Reserve Account Annual Reconciliation |
| Schedule O | — | Reserve Account Expenditures |
| Schedule P | — | Operational and Miscellaneous Financial Statistics |
| Schedule P1 | — | Operational and Miscellaneous Financial Statistics (continuation sheet) |



CONCESSIONAIRE'S CERTIFICATION

I certify that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

(Concessionaire's Signature)

(Title)

(Date)

(Mailing Address)

(Telephone number)

(E-Mail Address)

(FAX number)

SCHEDULE A – STATEMENT OF INCOME

- Line 1. Enter the amount shown on Schedule G, Column A, Line 2.
Line 2. Enter the amount shown on Schedule G, Column A, Line 3.
Line 3. Subtract Line 2 from Line 1 and enter the amount.
Line 4. Enter the amount shown on Schedule G, Column A, Line 8.
Line 5. Subtract Line 4 from Line 3 and enter the amount.
Line 6. Enter the amount shown on Schedule G, Column A, Line 27.
Line 7. Subtract Line 6 from Line 5 and enter the amount.
Line 8. Enter the amount shown on Schedule H, Line 10.
Line 9. Enter the amount shown on Schedule H, Line 32.
Line 10. Enter the amount shown on Schedule I, Line 31.
Line 11. Add Lines 8 through 10.
Line 12. Subtract Line 11 from Line 7 and enter the amount.
Line 13. Enter the amount paid or accrued for the rental of facilities. This category will include mostly rental of facilities outside the area boundary. It will exclude the cost to rent equipment, which should be included in the amount entered on Line 6.
Line 14. Self-Explanatory.
Line 15. Self-Explanatory.
Line 16. Self-Explanatory.
Line 17. Enter the amount shown on Schedule C, Column G, Line 6.
Line 18. Enter the total year's amortization charge for all classes of intangible assets.
Line 19. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 20. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 21. Add Lines 13 through 20 and enter the amount.
Line 22. Subtract Line 21 from Line 12 and enter the amount.
Line 23. Enter the total amount of all interest and dividend revenue accrued and earned during the year.
Line 24. Enter the total amount of all gains and losses resulting from the sale of assets.
Line 25. Enter the total amount of all compensation received from subconcessionaires.
Line 26. Enter the description and income from sources not shown elsewhere.
Line 27. Add Lines 23 through 26 and enter the amount.
Line 28. Subtract Line 27 from Line 22 and enter the amount.
Line 29. Self-Explanatory.
Line 30. Self-Explanatory.
Line 31. Add Lines 29 and 30 and enter the amount.
Line 32. Subtract Line 31 from Line 28 and enter the amount.

Concessionaire

Year Ending:

| Statement of Income | | SCHEDULE A | |
|---|-----------|------------|--|
| | This Year | Last Year | |
| Departmental Income | | | |
| 1. Gross Receipts (Schedule G, Column A, Line 2)..... | | | |
| 2. Returns and Allowances (Schedule G, Column A, Line 3) | | | |
| 3. Net Sales (Schedule G, Column A, Line 4) | | | |
| 4. Cost of Sales (Schedule G, Column A, Line 8)..... | | | |
| 5. Gross Profit (Schedule G, Column A, Line 9)..... | | | |
| 6. Total Direct Expenses (Schedule G, Column A, Line 27)..... | | | |
| 7. Departmental Income (Loss) (Schedule G, Column A, Line 28) | | | |
| Indirect Operating Expenses | | | |
| 8. Undistributed Departmental Expenses (Schedule H, Line 10)..... | | | |
| 9. General and Administrative Expenses (Schedule H, Line 32) | | | |
| 10. Franchise Fees (Schedule I, Line 31) | | | |
| 11. Total Indirect Operating Expenses | | | |
| 12. Total Income (Loss) from Operations Before Fixed Expenses | | | |
| Fixed Expenses | | | |
| 13. Rent..... | | | |
| 14. Property Taxes..... | | | |
| 15. Business/Liability/Property Insurance | | | |
| 16. Interest Expense | | | |
| 17. Depreciation (Schedule C, Column G, Line 6)..... | | | |
| 18. Amortization | | | |
| 19. Other (Identify)* | | | |
| 20. Other (Identify)* | | | |
| 21. TOTAL FIXED EXPENSES..... | | | |
| 22. INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME OR EXPENSES..... | | | |
| Other Income (Expenses) | | | |
| 23. Interest and Dividend Income..... | | | |
| 24. Gain (Loss) on Sale of Property | | | |
| 25. Commissions/Fees/Compensation from Subconcessionaires (Schedule I, Line 24)..... | | | |
| 26. Other (Identify)* | | | |
| 27. TOTAL OTHER INCOME (EXPENSES)..... | | | |
| 28. INCOME (LOSS) BEFORE INCOME TAXES | | | |
| Income Taxes | | | |
| 29. Federal | | | |
| 30. State and Local | | | |
| 31. TOTAL INCOME TAXES | | | |
| 32. NET INCOME (LOSS) | | | |

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE B – BALANCE SHEET

- Line 1. Self-Explanatory.
Line 2. Self-Explanatory.
Line 3. Self-Explanatory.
Line 4. Self-Explanatory.
Line 5. Enter the amounts receivable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.
Line 6. Self-Explanatory.
Line 7. Self-Explanatory.
Line 8. Enter the description and total amount of other current assets not shown elsewhere.
Line 9. Add Lines 1 through 8 and enter the amount.
Line 10. Enter the amount shown on Schedule C, Column G, Line 4.
Line 11. Enter the amount shown on Schedule C, Column G, Line 8.
Line 12. Subtract Line 11 from Line 10 and enter the amount.
Line 13. Self-Explanatory.
Line 14. Self-Explanatory.
Line 15. Add Lines 12 through 14 and enter the amount.
Line 16. Self-Explanatory. Should equal Schedule N, Line 13.
Line 17. Enter the description and amount of other assets not shown elsewhere.
Line 18. Add Lines 16 and 17 and enter the amount.
Line 19. Add Lines 9, 15, and 18 and enter the amount.
Line 20. Enter the amounts payable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.
Lines 21-25 Self-Explanatory.
Line 26. Enter amounts such as advance deposits for services not yet rendered (e.g., river trips and lodging).
Line 27. Enter the description and amounts for other current liabilities not shown elsewhere.
Line 28. Add Lines 20 through 27 and enter the amount.
Line 29. Self-Explanatory.
Line 30. Enter the description and amounts for all other long-term liabilities not shown elsewhere.
Line 31. Add Lines 29 and 30 and enter the amount.
Line 32. Add Lines 28 and 31 and enter the amount.
Line 33. To be filled out by Sole Proprietorships or Partnerships but **NOT** Corporations.
Lines 34-37 To be filled out by Corporations but **NOT** Sole Proprietorships or Partnerships.
Line 38. Sole Proprietorships and Partnerships enter the amount from Line 33. Corporations enter the total of Lines 34, 36, and 37 less Line 35.
Line 39. Add Lines 32 and 38 and enter amount.

NOTE: LINE 19 MUST EQUAL LINE 39. IF THE ASSETS REPORTED BY THE CONCESSIONAIRE ARE USED FOR BOTH IN-AREA AND OUT-OF-AREA REVENUE, THE ASSETS REPORTED ON THE BALANCE SHEET SHOULD BE PROPORTIONAL TO THE AMOUNT OF SALES GENERATED IN THE AREA. THE BASIS FOR THIS ALLOCATION SHOULD BE EXPLAINED IN SCHEDULE E, “NOTES TO THE FINANCIAL STATEMENTS.”

Concessionaire

Year Ending:

Balance Sheet

SCHEDULE B

| ASSETS | | This Year | Last Year |
|--------------------------------|---|-----------|-----------|
| Current Assets | | | |
| 1. | Cash | | |
| 2. | Marketable Securities | | |
| 3. | Inventories – Merchandise | | |
| 4. | Accounts Receivable | | |
| 5. | Notes Receivable – Related Party | | |
| 6. | Notes Receivable – Other | | |
| 7. | Prepaid Expenses | | |
| 8. | Other (Identify) | | |
| 9. | TOTAL CURRENT ASSETS | | |
| Fixed Assets | | | |
| 10. | Depreciable Fixed Assets (Schedule C, Column G, Line 4) | | |
| 11. | Less: Accumulated Depreciation (Schedule C, Column G, Line 8) | | |
| 12. | Net Depreciable Fixed Assets (Schedule C, Column G, Line 9) | | |
| 13. | Construction in Progress | | |
| 14. | Land | | |
| 15. | TOTAL FIXED ASSETS | | |
| Other Assets (Identify) | | | |
| 16. | Reserve Account (Schedule N, Line 13) | | |
| 17. | Other (Identify) | | |
| 18. | TOTAL OTHER ASSETS | | |
| 19. | TOTAL ASSETS | | |
| LIABILITIES | | | |
| Current Liabilities | | | |
| 20. | Notes Payable – Related Party | | |
| 21. | Notes Payable – Other | | |
| 22. | Accounts Payable | | |
| 23. | Current Maturities on Long-Term Debt | | |
| 24. | Government Franchise Fee Payable | | |
| 25. | Accrued Liabilities | | |
| 26. | Advance Deposits | | |
| 27. | Other (Identify) | | |
| 28. | TOTAL CURRENT LIABILITIES | | |
| Long-Term Liabilities | | | |
| 29. | Long-Term Debt, Less Current Maturities | | |
| 30. | Other (Identify) | | |
| 31. | TOTAL LONG-TERM LIABILITIES | | |
| 32. | TOTAL LIABILITIES | | |
| EQUITY | | | |
| 33. | Partner's or Proprietor's Capital | | |
| 34. | Common and Preferred Stock | | |
| 35. | Less: Treasury Stock | | |
| 36. | Additional Paid – In Capital | | |
| 37. | Retained Earnings | | |
| 38. | TOTAL EQUITY | | |
| 39. | TOTAL LIABILITIES AND EQUITY | | |

SCHEDULE C – DEPRECIABLE FIXED ASSETS

GENERAL

Columns A and B are to be used only for fixed assets in which Reclamation grants the concessionaire the right to obtain a CIR interest and, therefore, can claim a CIR interest pursuant to the concession contract.

The costs of concessionaire fixed assets in which the concessionaire holds CIR interests are to be entered in Column A. Such assets may include buildings, structures, fixtures, equipment, and other improvements funded by the concessionaire that are affixed to or resting upon the lands assigned to the concessionaire in such manner as to be part of the realty. Concessionaires showing amounts in Columns A or B must complete Schedule M, “Capital Investment Recovery Assets.”

In Column B, enter the concessionaire’s cost of all alterations, additions, and improvements to Government improvements assigned to the concessionaire in which Reclamation grants the concessionaire the right to obtain and, therefore, claim a CIR interest, pursuant to the concession contract.

If the concessionaire has waived a CIR interest in either concession fixed assets or Government improvements, the concessionaire’s cost of those alterations, additions, etc., should be entered in Column C.

Columns D, E, and F relate to personal property assets such as transportation, furniture, fixtures, equipment, and other personal property in which the concessionaire may not be granted and can not claim a CIR interest.

Concessionaires showing amounts on lines 2, 3, and 7 must complete Schedule L, “Additions to and Disposals of Fixed Assets,” giving details of assets acquired or disposed of, including assets in which the concessionaire can claim a CIR.

- | | |
|---------|---|
| Line 1. | Enter in the appropriate columns the fixed asset balances at the beginning of the year. The amounts entered must agree with the amounts on Line 4, ending balance on the previous year’s report. If the amounts do not agree, attach an explanation. |
| Line 2. | Enter in the appropriate columns additions to fixed assets during the current year. |
| Line 3. | Enter in the appropriate columns disposals of fixed assets during the current year. |
| Line 4. | Subtract Line 3 from the sum of Lines 1 and 2 and enter the amount. |
| Line 5. | Enter in the appropriate columns the accumulated depreciation balances at the beginning of the year. The amounts entered must agree with the amounts on Line 8, ending balance on the previous year’s report. If the amounts do not agree, attach an explanation. |
| Line 6. | Enter in the appropriate columns the depreciation of fixed assets during the current year. |
| Line 7. | Enter in the appropriate columns the accumulated depreciation of fixed assets disposed of during the current year. |
| Line 8. | Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount. |
| Line 9. | Subtract Line 8 from Line 4 and enter the amount. |

| | | | | | |
|-----------------------|---------------------|--|--|--|--|
| Concessionaire | Year Ending: | | | | |
| | Schedule C | | | | |

| | Depreciable Fixed Assets | | | Other Assets | | | |
|---|---|-------------------------|--|--------------------|--------------------------|----------------------------------|-------|
| | Assets in which Fixed Interest is Claimed | | | | | | |
| | Concessionaire Improvements | Government Improvements | | Other Improvements | Transportation Equipment | Furniture, Fixtures, & Equipment | Other |
| | A | B | | C | D | E | F |
| | | | | | | | G |
| Cost | | | | | | | |
| 1. Prior Year Balance | | | | | | | |
| *2. Additions this Year | | | | | | | |
| *3. Disposals this Year | | | | | | | |
| 4. Ending Balance (Carry Column G to Schedule B, Line 10) | | | | | | | |
| Accumulated Depreciation | | | | | | | |
| 5. Prior Year Balance | | | | | | | |
| 6. Depreciation this Year | | | | | | | |
| *7. Accumulated Depreciation on Assets Disposed this Year | | | | | | | |
| 8. Ending Balance (Carry Column G to Schedule B, Line 11) | | | | | | | |
| 9. Net Depreciable Fixed Assets, End of Year (Carry Column G to Schedule B, Line 12) | | | | | | | |

* If any entries are made on Lines 2, 3, or 7, complete Schedule L

SCHEDULE D – STATEMENT OF CASH FLOWS

- Line 1. Enter the amount of cash received from customers.
- Line 2. Enter the amount of cash paid for merchandise.
- Line 3. Enter the amount of cash paid for wages and other operating expenses.
- Line 4. Enter the amount of cash paid for interest.
- Line 5. Enter the amount of cash paid for taxes.
- Line 6. Enter the amount of cash paid to the Bureau of Reclamation.
- Line 7. Add Lines 1 through 6.
- Line 8. Enter the amount paid to acquire fixed assets.
- Line 9. Enter the amount of money received from the sale of assets.
- Line 10. Enter the amount of money received from the sale of land.
- Line 11. Enter the description and amounts for other investing activities not shown elsewhere.
- Line 12. Add Lines 8 through 11.
- Line 13. Enter the amount of the increase or decrease in intercompany receivables.
- Line 14. Enter the amount of cash received from the issuance of stock.
- Line 15. Enter the amount of cash paid to retire outstanding bonds.
- Line 16. Enter the amount of the dividends paid to the shareholders.
- Line 17. Enter the description and amounts for other financing activities not shown elsewhere.
- Line 18. Add Lines 13 through 17.
- Line 19. Add Lines 7, 12, and 18.
- Line 20. Enter the amount shown on Schedule B, 2nd Column, Line 1
- Line 21. Add Lines 19 and 20. The sum should equal the amount shown on Schedule B, 1st Column, Line 1
- Line 22. Enter the amount shown on Schedule A, Line 32.
- Line 23. Enter the amount shown on Schedule C, Column G, Line 6.
- Line 24. Enter the amount shown on Schedule A, Line 18.
- Line 25. Enter the amount of provision for losses on accounts receivable.
- Line 26. Enter the amount shown on Schedule A, Line 24.
- Line 27. Enter the amount of the increase or decrease in the inventory.
- Line 28. Enter the amount of the increase or decrease in the accounts receivable.
- Line 29. Enter the amount of the increase or decrease in the other assets.
- Line 30. Enter the amount of the increase or decrease in the prepaid expenses.
- Line 31. Enter the amount of the increase or decrease in the accounts payable.
- Line 32. Enter the amount of the increase or decrease in the franchise fee payable.
- Line 33. Enter the amount of the increase or decrease in the accrued liabilities.
- Line 34. Enter the amount of the increase or decrease in the advance deposits.
- Line 35. Enter the amount of the increase or decrease in the other liabilities.
- Line 36. Enter the amount of the increase or decrease in the division equity.
- Line 37. Sum lines 23 through 36 and add or subtract the difference from Line 22.

| Concessionaire | Year Ending: |
|--|--------------|
| Statement of Cash Flows – Direct Method | |
| SCHEDULE D | |
| Cash Flows From Operating Activities | |
| 1. Cash received from customers..... | _____ |
| 2. Cash paid for merchandise | _____ |
| 3. Cash paid for wages and other operating expenses..... | _____ |
| 4. Cash paid for interest..... | _____ |
| 5. Cash paid for taxes..... | _____ |
| 6. Cash paid to Bureau of Reclamation | _____ |
| 7. Net Cash Flows Provided (Used) by Operating Activities..... | _____ |
| Cash Flow From Investing Activities | |
| 8. Purchase of fixed assets..... | _____ |
| 9. Purchase from sale of equipment..... | _____ |
| 10. Purchase from sale of land | _____ |
| 11. Other | _____ |
| 12. Net Cash Flow Provided (Used) by Investing Activities..... | _____ |
| Cash Flow From Financing Activities | |
| 13. Net increase or decrease in intercompany receivable account..... | _____ |
| 14. Cash received from issuing stock..... | _____ |
| 15. Cash paid to retire bonds..... | _____ |
| 16. Cash paid for dividends | _____ |
| 17. Other | _____ |
| 18. Net Cash Flows Provided (Used) by Financing Activities..... | _____ |
| 19. NET INCREASE (DECREASE) IN CASH | _____ |
| 20. CASH AT THE BEGINNING OF YEAR (Schedule B, 2nd. Column, Line 1) | _____ |
| 21. CASH AT END OF YEAR (Schedule B, 1st Column, Line 1) | _____ |
| Reconciliation of Net Income to Net Cash Provided by Operations | |
| 22. Net Income (Schedule A, Line 32) | _____ |
| Adjustments to reconcile net income to net cash provided by operating activities | |
| 23. Depreciation expense (Schedule C, Column G, Line 6) | _____ |
| 24. Amortization expense (Schedule A, Line 18) | _____ |
| 25. Provision for losses on accounts receivable..... | _____ |
| 26. Gain or loss on sale of fixed assets (Schedule A, Line 24) | _____ |
| 27. (Increase) Decrease in inventories | _____ |
| 28. (Increase) Decrease in accounts receivable | _____ |
| 29. (Increase) Decrease in other assets..... | _____ |
| 30. (Increase) Decrease in prepaid expenses..... | _____ |
| 31. (Increase) Decrease in accounts payable | _____ |
| 32. (Increase) Decrease in franchise fee payable | _____ |
| 33. (Increase) Decrease in accrued liabilities..... | _____ |
| 34. (Increase) Decrease in advance deposits..... | _____ |
| 35. (Increase) Decrease in other liabilities..... | _____ |
| 36. (Increase) Decrease in division equity | _____ |
| 37. Net Cash Provided by Operating Activities..... | _____ |

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE E – NOTES TO THE FINANCIAL STATEMENTS

There should be included in the notes a description of all significant accounting policies followed by the reporting entity. Commonly required disclosures include, but are not limited to, policies relating to:

- A. Accounting Method
- B. Depreciation Method
- C. Amortization of Intangibles
- D. Inventory Pricing
- E. Pension, Profit Sharing, and Stock Option Plans
- F. Computation of Net Income per Share
- G. Amortization of the Cost in Excess of Net Assets of Business Acquired
- H. Accounting for Income Taxes

The following are typical items and those items specific to concessions operating on the Federal estate with respect to which all significant facts should be disclosed and characterized through such notes:

- A. Long-Term Debt Agreements (including interest rate and payment term)
- B. Leases
- C. Contingent Liabilities
- D. Pending Lawsuits
- E. Pension and Profit Sharing Plans
- F. Income Taxes
- G. Changes in Accounting Methods
- H. Long-Term Contracts
- I. Extraordinary Items of Income or Expenses
- J. Related Party Transactions, including loan agreements and inter-company charges (such as management fees and corporate overhead expenses)
- K. Consulting agreements and contract services
- L. Concessionaire assets used to provide the services authorized in the concession contract that are also used by the concessionaire for activities not related to the concession
- M. Allocation to the concession of receipts, expenses, and net income generated by the assets identified under the previous item (item L.)

Concessionaire

Year Ending:

Notes to the Financial Statements

SCHEDULE E

SCHEDULE F – DETAILS OF GROSS RECEIPTS

Enter on the appropriate lines the gross receipts from each of the services listed. Enter subtotal by department, as indicated. Amounts entered in the “This Year Departmental Total” column must be forwarded to Schedule G. Total gross receipt amounts reported on Schedules A, F, and G must be the same.

Concessionaire

Year Ending:

Details of Gross Receipts

SCHEDULE F

| | Amount | This Year Departmental Total 20__ | Last Year Departmental Total 20__ | Reference to Column on Schedule G |
|--|--------|---|---|---|
| LODGING | | | | |
| 1. Hotel and Motel | _____ | | | |
| 2. Cabins and Cottages | _____ | | | |
| 3. Tent Cabins | _____ | | | |
| 4. Backcountry | _____ | | | |
| EMPLOYEE MEALS and LODGING | | | | |
| 5. Employee Lodging | _____ | | | |
| 6. Employee Food | _____ | | | |
| FOOD | | | | |
| 7. Restaurant (Full Service) | _____ | | | |
| 8. Cafeteria | _____ | | | |
| 9. Snack Bar and Fast Food | _____ | | | |
| 10. Alcoholic Beverage Bar | _____ | | | |
| SOUVENIRS | | | | |
| 11. Gifts, Curios | _____ | | | |
| 12. Genuine Authorized Native Handcraft | _____ | | | |
| GENERAL MERCHANDISE | | | | |
| 13. Grocery | _____ | | | |
| 14. Package Liquor | _____ | | | |
| 15. Photographic | _____ | | | |
| 16. Other (Identity)* | _____ | | | |
| CAMPGROUNDS | | | | |
| 17. Tents | _____ | | | |
| 18. RV Camping (without hook-ups) | _____ | | | |
| 19. RV Camping (with hook-ups) | _____ | | | |
| 20. RV Park (All other RV revenues excluding camping) | _____ | | | |
| AUTO SERVICE | | | | |
| 21. Fuel and Oil | _____ | | | |
| 22. Parts, Service and Other | _____ | | | |
| MARINA | | | | |
| 23. Slips and Mooring | _____ | | | |
| 24. Houseboat Rental | _____ | | | |
| 25. Boat and Motor Rental | _____ | | | |
| 26. Fuel and Oil | _____ | | | |
| 27. Boat and Motor Sales | _____ | | | |
| 28. Boat Repair | _____ | | | |
| 29. Dry Storage | _____ | | | |
| 30. Other (Identity)* | _____ | | | |
| TRANSPORTATION | | | | |
| 31. Boat | _____ | | | |
| 32. Cruise Ship | _____ | | | |
| 33. Vehicle | _____ | | | |
| 34. Other (Identity)* | _____ | | | |
| 35. Saddle Horse and Livery | _____ | | | |
| 36. Float Trip and River runners | _____ | | | |
| ADDITIONAL REVENUE SOURCES | | | | |
| 37. Skiing Fees (Cross Country Fees and Lift Tickets) | _____ | | | |
| 38. Vending Machine | _____ | | | |
| 39. Bathhouse | _____ | | | |
| 40. Canoe and Tube Rental | _____ | | | |
| 41. Rentals (Auto, Equipment, Other) | _____ | | | |
| 42. Hunting Guides | _____ | | | |
| 43. Guide and Instructional Service | _____ | | | |
| 44. Health Service | _____ | | | |
| 45. Golf Sales | _____ | | | |
| 46. Catalog Sales | _____ | | | |
| 47. Other (Identity)* | _____ | | | |
| 48. Other (Identity)* | _____ | | | |
| 49. Other (Identity)* | _____ | | | |
| 50. TOTAL GROSS RECEIPTS (Schedule G, Column A, Line 2) | _____ | | | |

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE G – DEPARTMENTAL INCOME AND EXPENSES

GENERAL

The schedule of departmental income provides for the identification and presentation of financial data in a form that isolates and defines the operations of each revenue and cost center and provides a basis for internal and external comparisons.

Concessionaires providing services at several locations within an area may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income. The departmental breakdown required is identified on Schedule F.

If additional columns are needed, use Schedule G-1 (continuation sheet). Please number the continuation sheets and continue to identify departmental columns in alphabetical order (e.g., E, F, and G).

Column A must reflect the total of all entries on all other columns, including those on the continuation sheets.

- Line 1. Enter the name of the department as identified on Schedule F.
- Line 2. Enter, by department, the total gross receipts or revenue accruing to the concession from all sales. The amount entered should be exclusive of sales, excise, or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-Explanatory.
- Line 4. Subtract Line 3 from 2 and enter the amount, by department.
- Line 5. Enter, by department, the beginning inventory. The amount entered must agree with amounts on Line 7, ending inventory of the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter, by department, the cost of all purchases at gross invoice price less discounts plus transportation, storage, and delivery charges.
- Line 7. Enter, by department, the amount of the ending inventory.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount, by department.
- Line 9. Subtract Line 8 from Line 4 and enter the difference, by department.
- Line 10. Enter, by department, the amount of direct salary and wage expense applicable to each category.
- Line 11. Enter, by department, the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses.
- Line 12. Enter, by department, the sum of Lines 10 and 11.
- Line 13. Enter, by department, the remuneration paid to authorized agents for business secured, including travel agents' commissions.
- Line 14. Enter, by department, the cost of direct operating supplies.
- Line 15. Enter, by department, the cost of all Federal, State, and local licenses, permits, and fees.
- Line 16. Enter, by department, the cost of reservation and booking activities.
- Line 17. Enter, by department, the cost of laundry and uniforms.
- Line 18. Enter, by department, the cost of china, silver, and glass.
- Line 19. Enter, by department, the cost of equipment rental.
- Line 20. Enter, by department, the cost of contract services.
- Line 21. Enter, by department, the cost of transportation expense (including fuel and oil which includes both vehicles and boats).
- Line 22. Enter, by department, the cost of spoilage.
- Line 23. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 24. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 25. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 26. Add Lines 13 through 25 and enter the amount, by department.
- Line 27. Add Lines 12 and 26 and enter the amount, by department.
- Line 28. Subtract Line 27 from Line 9 enter the amount, by department.

Concessionaire

Year Ending:

Departmental Income and Expenses

SCHEDULE G

| | A | B | C | D | E |
|---|-------------------|---|---|---|---|
| 1. Department..... | Total All Columns | | | | |
| 2. GROSS RECEIPTS (Schedule A, Line 1) | | | | | |
| 3. RETURNS AND ALLOWANCE (Schedule A, Line 2) | | | | | |
| 4. NET SALES (Schedule A, Line 3) | | | | | |
| Cost of Sales | | | | | |
| 5. Inventory, Beginning..... | | | | | |
| 6. Plus Purchases..... | | | | | |
| 7. Less Ending Inventory..... | | | | | |
| 8. TOTAL COST OF SALES (Schedule A, Line 4) | | | | | |
| 9. GROSS PROFIT (Schedule A, Line 5) | | | | | |
| Direct Expenses | | | | | |
| Direct Labor | | | | | |
| 10. Salaries and Wages | | | | | |
| 11. Payroll Taxes and Benefits | | | | | |
| 12. TOTAL DIRECT LABOR..... | | | | | |
| Other Direct | | | | | |
| 13. Commissions | | | | | |
| 14. Operating Supplies..... | | | | | |
| 15. Licenses and Fees | | | | | |
| 16. Reservation Expense | | | | | |
| 17. Laundry and Uniforms..... | | | | | |
| 18. China, Silver, and Glass | | | | | |
| 19. Equipment Rental..... | | | | | |
| 20. Contract Services..... | | | | | |
| 21. Transportation Expense | | | | | |
| 22. Spoilage | | | | | |
| 23. Other (Identify)* | | | | | |
| 24. Other (Identify)* | | | | | |
| 25. Other (Identify)* | | | | | |
| 26. TOTAL OTHER DIRECT | | | | | |
| 27. TOTAL DIRECT (Schedule A, Line 6) | | | | | |
| 28. Department Income (Loss) (Schedule A, Line 7) | | | | | |

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE G1 – DEPARTMENTAL INCOME AND EXPENSES (CONTINUATION SHEET)

- Line 1. Enter the name of the department as identified on Schedule F.
- Line 2. Enter, by department, the total gross receipts accruing to the concession from all sales. The amount entered should be exclusive of sales, excise, or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-Explanatory.
- Line 4. Subtract Line 3 from 2 and enter the amount by department.
- Line 5. Enter, by department, the beginning inventory. The amount entered must agree with amounts on Line 7, ending inventory of the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter, by department, the cost of all purchases at gross invoice price less discounts plus transportation, storage, and delivery charges.
- Line 7. Enter, by department, the amount of the ending inventory.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount by department.
- Line 9. Subtract Line 8 from Line 4 and enter the difference by department.
- Line 10. Enter, by department, the amount of direct salary and wage expense applicable to each category.
- Line 11. Enter, by department, the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses.
- Line 12. Enter, by department, the sum of Lines 10 and 11.
- Line 13. Enter, by department, the remuneration paid to authorized agents for business secured, including travel agents' commissions.
- Line 14. Enter, by department, the cost of direct operating supplies.
- Line 15. Enter, by department, the cost of all Federal, State, and local licenses, permits, and fees.
- Line 16. Enter, by department, the cost of reservation/booking activities.
- Line 17. Enter, by department, the cost of laundry and uniforms.
- Line 18. Enter, by department, the cost of china, silver and glass.
- Line 19. Enter, by department, the cost of equipment rental.
- Line 20. Enter, by department, the cost of contract services.
- Line 21. Enter, by department, the cost of transportation expense (including fuel and oil which includes both vehicles and boats).
- Line 22. Enter, by department, the cost of spoilage.
- Line 23. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 24. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 25. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 26. Add Lines 13 through 25 and enter the amount, by department.
- Line 27. Add Lines 12 and 26 and enter the amount, by department.
- Line 28. Subtract Line 27 from Line 9 enter the amount, by department.

| Concessionaire | | Year Ending: | | | | |
|---|---|--------------|---|---|---|--|
| Departmental Income and Expenses (continuation sheet) | | SCHEDULE G1 | | | | |
| | F | G | H | I | J | |
| 1. Department..... | | | | | | |
| 2. GROSS RECEIPTS (Schedule A, Line 1) | | | | | | |
| 3. RETURNS AND ALLOWANCE (Schedule A, Line 2) | | | | | | |
| 4. NET SALES (Schedule A, Line 3) | | | | | | |
| Cost of Sales | | | | | | |
| 5. Inventory, Beginning..... | | | | | | |
| 6. Plus Purchases..... | | | | | | |
| 7. Less Ending Inventory..... | | | | | | |
| 8. TOTAL COST OF SALES (Schedule A, Line 4) | | | | | | |
| 9. GROSS PROFIT (Schedule A, Line 5) | | | | | | |
| Direct Expenses | | | | | | |
| Direct Labor | | | | | | |
| 10. Salaries and Wages..... | | | | | | |
| 11. Payroll Taxes and Benefits..... | | | | | | |
| 12. TOTAL DIRECT LABOR..... | | | | | | |
| Other Direct | | | | | | |
| 13. Commissions..... | | | | | | |
| 14. Operating Supplies..... | | | | | | |
| 15. Licenses and Fees..... | | | | | | |
| 16. Reservation Expense | | | | | | |
| 17. Laundry and Uniforms..... | | | | | | |
| 18. China, Silver, and Glass..... | | | | | | |
| 19. Equipment Rental..... | | | | | | |
| 20. Contract Services..... | | | | | | |
| 21. Transportation Expense | | | | | | |
| 22. Spoilage | | | | | | |
| 23. Other (Identify)* | | | | | | |
| 24. Other (Identify)* | | | | | | |
| 25. Other (Identify)* | | | | | | |
| 26. TOTAL OTHER DIRECT | | | | | | |
| 27. TOTAL DIRECT (Schedule A, Line 6) | | | | | | |
| 28. Department Income (Loss) (Schedule A, Line 7) | | | | | | |

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE H – INDIRECT OPERATING EXPENSES

UNDISTRIBUTED DEPARTMENTAL EXPENSES

- Line 1. Enter wages and benefits paid to employees conducting repair and maintenance for the concession. These salary and benefit expenses should not include amounts shown in Schedule G, Lines 10 and 11.
- Line 2. Enter total expenditures of material purchases for concession-related repair and maintenance activities.
- Line 3. Enter total expenditures for third-party contract services for concession-related repair and maintenance activities (e.g., window repair, plumbing, electrical).
- Line 4. Enter total expenditures for third-party contract services for non-repair and maintenance related activities (e.g., garbage removal, window washing, security services).
- Line 5. Enter the cost of utilities, such as coal, oil, gas, and other fuels; electricity; water; and sewage.
- Line 6. Enter the cost of security expenses not acquired through a third-party contract service.
- Line 7. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 8. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 9. Enter the sum of all other undistributed departmental expenses that are less than \$10,000.
- Line 10. Add lines 1 through 9 and enter the amount.

GENERAL AND ADMINISTRATIVE EXPENSES

- Line 11. Enter the amount from Schedule J, Line 21, plus the related payroll taxes.
- Line 12. Enter the amount incurred for administrative and general salaries, other than officers' salaries, and amounts shown on Schedule G, Departmental Income and Expenses, and include related payroll taxes.
- Line 13. Enter the cost of all phases of employee administration, including drug testing.
- Line 14. Enter the cost of all credit card charge and bank charge expense.
- Line 15. Enter the cost of telephones and other communications-related expenditures.
- Line 16. Self-Explanatory.
- Line 17. Self-Explanatory.
- Line 18. Self-Explanatory.
- Line 19. Enter the fees charged by a management organization for management services.
- Line 20. Enter the amount charged to the concessionaire by a parent company for services rendered.
- Line 21. Self-Explanatory.
- Line 22. Self-Explanatory.
- Line 23. Self-Explanatory – specific consulting relationships should be described in Schedule E.
- Line 24. Self-Explanatory.
- Line 25. Self-Explanatory.
- Line 26. Self-Explanatory.
- Line 27. Self-Explanatory.
- Line 28. Self-Explanatory.
- Line 29. Enter description and amount for the cost incurred for general and administrative costs not shown elsewhere.
- Line 30. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 31. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 32. Add Lines 11 through 31 and enter the amount.

Concessionaire

Year Ending:

Indirect Operating Expenses**SCHEDULE H****Undistributed Departmental Expenses**

1. Concession Facility Repair and Maintenance Labor Expense
2. Concession Facility Repair and Maintenance Material Expense
3. Concession Facility Repair and Maintenance Contract Service Expense.....
4. Non-facility Repair and Maintenance Contract Services Expense.....
5. Utilities Expense
6. Security Expense
7. Other (Identify)*
8. Other (Identify)*
9. Miscellaneous Undistributed Departmental Expenses.....
10. Total Undistributed Departmental Expenses (Schedule A, Line 8).....

General and Administrative Expenses

11. Owner's, Officer's, and Partner's Salaries; Payroll Taxes; and Benefits
(Schedule J, Line 21).....
Other Salaries, Payroll Taxes, and Benefits:
Office/Manager's Office
- Accounting/Finance.....
- Human Resources/Personnel
- Information System/Data Processing
- Marketing/Promotion
- Other (Identify)
12. Total Other Salaries, Payroll Taxes, and Benefits.....
13. Employee Recruitment, Personnel, and Training.....
14. Credit Card Charges and Bank Charges
15. Telecommunications
16. Advertising and Promotional Expense.....
17. Contributions
18. Complimentary.....
19. Management Fees
20. Corporate Overhead
21. Legal and Professional Fees
22. Accounting and Audit Fees.....
23. Consulting Agreements
24. Bad Debts.....
25. Office Expense
26. Postage and Freight.....
27. Travel Expenses
28. Dues and Subscriptions.....
29. Other (Identify)*
30. Other (Identify)*
31. Other (Identify)*
32. Total General and Administrative Expenses (Schedule A, Line 9)

*All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE I – COMPUTATION OF GOVERNMENT FEES

- Line 1. Enter the amount of the flat fee specified in the contract or permit.
- Line 2. Enter the amount from Schedule A, Line 1.
- Line 3-5. Enter the name and amount of gross receipts from all subconcessionaires that provided services authorized in the contract or permit.
- Line 6. Add lines 3 through 5 and enter the amount.
- Line 7. Enter the amounts applicable to authentic United States Indian, Alaskan Native, Native Samoan, and Native Hawaiian Handcraft.
- Line 8. Enter only the amount applicable to the categories provided.
- Line 9. Enter only the amount applicable to the categories provided.
- Line 10. Enter only the amount applicable to the categories provided.
- Line 11. Enter only the amount applicable to the categories provided.
- Line 12. Enter only the amount applicable to the categories provided.
- Line 13. Enter only the amount applicable to the categories provided.
- Line 14. Enter only the amount applicable to the categories provided.
- Line 15. Enter only the amount applicable to the categories provided.
- Line 16. Enter only the amount applicable to the categories provided.
- Line 17. Enter only the amount applicable to the categories provided.
- Line 18. Enter only the amount applicable to the categories provided.
- Line 19. Enter the description and amount for other authorized deductions not shown elsewhere.
- Line 20. Add lines 7 through 19 and enter the amount.
- Line 21. Subtract Line 20 from the sum of Lines 2 and 6 and enter the amount.
- Line 22-24. Enter the percentage rate(s) as stated in the contract or permit. Calculate and enter the appropriate amount.
- Line 25. Add Lines 22 through 24 and enter the amount.
- Line 26-28. Enter the subconcessionaire's names and amount of commission, fees, or compensation received from the subconcessionaires shown on Lines 3 through 5.
- Line 29. Add Lines 26 through 28 and enter the amount.
- Line 30. Enter one half (50%) of the amount shown on Line 29.
- Line 31. Add Lines 1, 25, and 30 and enter the amount. This amount should equal the amount shown on Schedule A, Line 10.

Concessionaire

Year Ending:

Computation of Government Fees

SCHEDULE I

| | | |
|-----|---|---------------|
| 1. | Flat Fee | _____ |
| | Percentage Fee | |
| 2. | Gross Receipts (Schedule A, Line 1) | _____ |
| | PLUS: Gross Receipts from Subconcessionaires | Amount |
| 3. | _____ | _____ |
| 4. | _____ | _____ |
| 5. | _____ | _____ |
| 6. | Total Gross Receipts of Subconcessionaires | _____ |
| | LESS: Authorized Deductions (if Included in Gross Receipts) | |
| 7. | Native Handcraft..... | _____ |
| 8. | Intracompany Earnings | _____ |
| 9. | Optional Services..... | _____ |
| 10. | Charges for Employees' Meals and Lodging | _____ |
| 11. | Cash Discounts on Purchases..... | _____ |
| 12. | Cash Discounts on Sales | _____ |
| 13. | Returned Sales and Allowances..... | _____ |
| 14. | Excise Taxes added to Sales Price..... | _____ |
| 15. | Gasoline Taxes..... | _____ |
| 16. | Cost of Fishing Licenses Fees Sold | _____ |
| 17. | Cost of Postage Stamps Sold..... | _____ |
| 18. | Outside of Reclamation Unit Sales (Included in Gross Receipts) | _____ |
| | Other Authorized Deductions | |
| 19. | _____ | _____ |
| 20. | Total Authorized Deductions..... | _____ |
| 21. | Total Gross Receipts Subject to Percentage Fee | _____ |
| 22. | Fee Structure _____ % of _____ = | _____ |
| 23. | _____ % of _____ = | _____ |
| 24. | _____ % of _____ = | _____ |
| 25. | Total Percentage Fee..... | _____ |
| | FIFTY PERCENT OF COMMISSIONS/FEES/COMPENSATION FROM SUBCONCESSIONAIRES | |
| | Name of Subconcessionaire | Amount |
| 26. | _____ | _____ |
| 27. | _____ | _____ |
| 28. | _____ | _____ |
| 29. | Total Commission/Fees/Compensation From Subconcessionaires (Schedule A, Line 25) | _____ |
| 30. | Fifty Percent of Commission/Fees/Compensation From Subconcessionaires | _____ |
| 31. | Total Flat Fee, Percentage Fee, and Subconcessionaire Fee (Schedule A, Line 10) | _____ |

SCHEDULE J – INFORMATION ON CORPORATE OWNERS, OFFICERS, AND PARTNERS

Self-Explanatory.

Concessionaire

Year Ending:

| Information on Corporate Owners, Officers, and Partners | | | | | | | | | | SCHEDULE J |
|---|-------|-------------------------------|----------------------|--------------|-----------------|-------------|----------------|------------------------------|--|------------|
| A | B | C | D | | | E | F | G | | |
| Name | Title | % of Time Devoted to Business | Partnership Interest | Common Stock | Preferred Stock | Total Wages | Total Benefits | Total Amount of Compensation | | |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| 4. | | | | | | | | | | |
| 5. | | | | | | | | | | |
| 6. | | | | | | | | | | |
| 7. | | | | | | | | | | |
| 8. | | | | | | | | | | |
| 9. | | | | | | | | | | |
| 10. | | | | | | | | | | |
| 11. | | | | | | | | | | |
| 12. | | | | | | | | | | |
| 13. | | | | | | | | | | |
| 14. | | | | | | | | | | |
| 15. | | | | | | | | | | |
| 16. | | | | | | | | | | |
| 17. | | | | | | | | | | |
| 18. | | | | | | | | | | |
| 19. | | | | | | | | | | |
| 20. | | | | | | | | | | |
| 21. Total (Schedule H, Line 11) | | | | | | | | | | |

* List all officers. In addition, list all owners and partners owning a 10 percent or more direct or indirect interest. If the concessionaire has more officers, owners, and partners than the spaces above provide for, please complete an additional schedule. Sole proprietors should not complete this form.

SCHEDULE K – SUPPORTING SCHEDULE

This schedule should include a comprehensive listing of all the expenses that are grouped together under one heading within the label of “Other” that exceed a combined line total of \$10,000. This includes:

- Schedule A – Lines 19, 20, and 26
- Schedule D – Lines 11 and 17
- Schedule F – Lines 16, 30, 34, and 47-49
- Schedule G – Lines 23-25
- Schedule G1 – Lines 23-25
- Schedule H – Lines 7-8 and 29-31

Concessionaire

Year Ending:

Supporting Schedule

SCHEDULE K

SCHEDULE L – ADDITIONS TO AND DISPOSALS OF FIXED ASSETS

For each asset acquired or disposed of during the current year, other than those in which the concessionaire is claiming CIR, enter the information required in each column by category. Additions and disposals must be totaled by category. The categories are the same as those enumerated on Schedule C and defined in the instructions to Schedule C. For each fixed asset (item) in which the concessionaire can claim a CIR, it is necessary to enter the information set forth in Schedule M.

Year Ending:

SCHEDULE L[illegible]

SCHEDULE M – CAPITAL INVESTMENT RECOVERY ASSETS

For each fixed asset (item) in which the concessionaire can claim a CIR, it is necessary to enter the information set forth in this schedule. The purpose of this schedule is to accurately track the value of CIR assets.

Concessionaire

Year Ending:

Capital Investment Recovery Assets

SCHEDULE M

| | Item Description | Year of Item Completion | Original Cost Basis Reported on Federal Tax Return for Item in Year of Completion | IRS Straight Line Useful Life in Year of Item Completion | Origin* |
|-----|------------------|-------------------------|---|--|---------|
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| 13. | | | | | |
| 14. | | | | | |
| 15. | | | | | |
| 16. | | | | | |
| 17. | | | | | |
| 18. | | | | | |
| 19. | | | | | |
| 20. | | | | | |

*Respond "A" if subject fixed asset was implemented by another concessionaire. Respond "B" if subject asset was implemented by current concessionaire.

SCHEDULE N – RESERVE ACCOUNT ANNUAL RECONCILIATION

- Line 1. Enter the amount from Schedule A, Line 1.
- Line 2. Enter amounts authorized in the contract or permit. In most circumstances, this will be the amount shown on Schedule I, Line 21.
- Line 3. Subtract Line 2 from Line 1 and enter the amount.
- Line 4. Show the percentage amount stated in the contract or contract amendment.
- Line 5. Multiply Line 3 by 4 and enter the amount.
- Line 6. Specify other calculations used in determining reserve account fees.
- Line 7. Add Line 5 and Line 7 and enter the amount.
- Line 8. Insert the ending balance from Schedule N, Line 13, from the preceding year.
- Line 9. Show the actual deposits made in the current accounting year.
- Line 10. Show the actual expenditures made in the current accounting year.
- Line 11. Show the interest income reported for this account in the current accounting year.
- Line 12. Show the bank charges reported for this account in the current accounting year.
- Line 13. Add Lines 8, 9, and 11, subtract Lines 10 and 12, and enter the amount.
- Line 14. If Line 13 has a positive balance and these funds are already obligated to another project, list the projects along with the amount of money obligated to each project.
- Line 15. Show the amount of money that is not obligated for projects.
- Line 16. Add Lines 14 and 15 and enter the amount.
- Line 17. List the deposits made in the current accounting year that were accruals due in the past calendar or fiscal year.
- Line 18. List deposits made in the current accounting year that are for payments of current year special account liabilities.
- Line 19. Add Lines 17 and 18 and enter the amount.
- Line 20. List the accrued liability the concessionaire has on the current year deposits.
- Line 21. Add Lines 18 and 20 and enter the amount.

Concessionaire

Year Ending:

Reserve Account Annual Reconciliation**SCHEDULE N**

1. Gross Receipts (Schedule A, Line 1)
2. Less-Adjustments to Gross Receipts
3. Gross Receipts Subject to Reserve Account Calculation
4. Reserve Account Percentage Rate..... %
5. Amount Due Reserve Account.....
- Other Method (Specify Calculation)
6.
7. Accrued Amount Due to Reserve Account for Current Year.....

Reserve Account Combined Cash Reconciliation

8. Balance in Reserve Account from Prior Year
9. Plus: Current Year Deposits
10. Less: Current Year Expenditures (Must also complete Schedule O).....
11. Plus: Current Year Interest
12. Less: Current Year Bank Charges
13. Balance in Reserve Account at Year End (Should equal Schedule B, Line16)

Allocation of Line 13

14. Encumbered Balances (List Projects and Amounts)
-
-
-
-
-
-
-
15. Unencumbered Balance.....
16. TOTAL - Add lines 14 and 15 (Should equal Line 13 above)

Deposit Reconciliation

17. Reserve Account Deposits for Prior Year Liabilities
18. Deposits for Current Year Liabilities.....
19. TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above)
20. Accrued Liability Not Yet Deposited for Current Year.....
21. TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above)

SCHEDULE O – RESERVE ACCOUNT EXPENDITURES

- Line 1. Column 1. List the project number of each reserve account project.
- Column 2. List expenditures from reserve account by locations or site in date order.
- Column 3. List amount spent on each specific project.
- Column 4. Show the percentage amount of completion for the overall project.

Note: The listing of expenditures is to be specific for each individual item. Expenditures are not to be lumped together. Terms that will not be acceptable will include Building Improvements and Leasehold Improvements.

Year Ending:

SCHEDULE O

1. List Expenses and Expenditures from Reserve Account made in the Current Year. (Should Equal Schedule N, Line 10.)

[illegible]

SCHEDULE P – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS

LODGING

- Line 1. Show the number of hotel, motel, cabin, or other lodging units available at month's end. (Exclude all tent and RV site rentals.)
- Line 2. Show the total number of room-nights available (e.g., if 10 rooms were available throughout September, 300 room-nights were available for that month).
- Line 3. Show the total number of room-nights sold.
- Line 4. Show the gross receipts for hotel, motel, cabin, or other lodging units provided by the concession exclude all receipts from tent and RV site rentals. The entries in this row should equal the sum of Lines 1 and 2 of Schedule F.
- Line 5. Show the number of bills processed for hotel, motel, cabin, or other lodging units excluding all tent and RV site rentals.
- Line 6. Self-explanatory.
- Line 7. Show the number of employees operating the hotel, motel, cabin, or other lodging units available at month's end that were paid on an hourly basis.

FOOD AND BEVERAGE (FULL-SERVICE RESTAURANTS)

- Line 8. Show the total number of seats available in the concession's full-service restaurants (full-service restaurants include those establishments where guests order food while seated and subsequently the food is brought to their table by a server).
- Line 9. Show the number of guests/covers who were served in those restaurants.
- Line 10. Show the number of checks/tickets processed in those restaurants.
- Line 11. Self-explanatory.
- Line 12. Show the size (in square feet) of the concession's full-service restaurants, including kitchen, storage, and other back-of-house areas.
- Line 13. Show the number of employees working in the concession's full-service restaurants at month's end who are paid on an hourly basis.

GIFTS AND MERCHANDISE

- Line 14. Show the total number of sales transacted by the concession's gift and merchandise retail operations.
- Line 15. Self-explanatory.
- Line 16. Show the size (in square feet) of the concession's retail operations, including back-of-house areas.
- Line 17. Show the number of employees working in the concession's gift and merchandise operations at month's end who are paid on an hourly basis.

MARINAS

- Line 18. Show the total number of uncovered slips available for lease within the marina at month's end.
- Line 19. Show the number of uncovered slips leased at month's end.
- Line 20. Specify how many times uncovered slip leases changed owners during the month (turnover).
- Line 21. Self-explanatory.

Concessionaire

Year Ending:

Operational and Miscellaneous Financial Statistics

Schedule P

| | Months | | | | | | | | | | | |
|--|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Lodging | | | | | | | | | | | | |
| 1. Number of Rooms Available..... | | | | | | | | | | | | |
| 2. Total Number of Nights Available..... | | | | | | | | | | | | |
| 3. Total Number of Nights Sold..... | | | | | | | | | | | | |
| 4. Gross Receipts | | | | | | | | | | | | |
| 5. Room Turnover..... | | | | | | | | | | | | |
| 6. Total Number of Guests..... | | | | | | | | | | | | |
| 7. Number of Hourly Employees..... | | | | | | | | | | | | |
| Food and Beverage (Full Service Restaurants) | | | | | | | | | | | | |
| 8. Number of Seats Available..... | | | | | | | | | | | | |
| 9. Number of Guest Served..... | | | | | | | | | | | | |
| 10. Number of Checks/Tickets..... | | | | | | | | | | | | |
| 11. Gross Receipts | | | | | | | | | | | | |
| 12. Total Square Feet..... | | | | | | | | | | | | |
| 13. Number of Hourly Employees..... | | | | | | | | | | | | |
| Gift and Merchandise | | | | | | | | | | | | |
| 14. Total Number of Sales..... | | | | | | | | | | | | |
| 15. Gross Receipts | | | | | | | | | | | | |
| 16. Total Square Feet..... | | | | | | | | | | | | |
| 17. Number of Hourly Employees..... | | | | | | | | | | | | |
| Marinas | | | | | | | | | | | | |
| 18. Number of Uncovered Slips Available for Lease..... | | | | | | | | | | | | |
| 19. Number of Uncovered Slips Leased..... | | | | | | | | | | | | |
| 20. Uncovered Slip Turnover..... | | | | | | | | | | | | |
| 21. Gross Receipts (Uncovered Slips) | | | | | | | | | | | | |

SCHEDULE P1 – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS (CONTINUATION SHEET)

- Line 22. Show the total number of covered slips available for lease within the marina at month's end.
- Line 23. Specify how many times covered slip leases changed owners during the month.
- Line 24. Self-explanatory.
- Line 25. Show the total number of dry storage units the concession made available for lease at month's end.
- Line 26. Show the number of dry storage units leased at month's end.
- Line 27. Specify how many times dry storage units changed owners during the month (turnover).
- Line 28. Self-explanatory.
- Line 29. Show the total number of mooring buoys available for lease at month's end.
- Line 30. Show the number of mooring buoys leased at month's end.
- Line 31. Specify how many times mooring buoy leases changed owners during the month (turnover).
- Line 32. Self-explanatory.
- Line 33. Show the total number of houseboats available for rent.
- Line 34. Show the number of days of houseboat rental available for rent (e.g., if 10 houseboats were available throughout September, 300 days of houseboat rental were available for that month).
- Line 35. Show the total number of days during the month the houseboats were used or occupied by paying customers.
- Line 36. Self-explanatory.
- Line 37. Show the number of times houseboats were rented, regardless of the duration of those rentals.
- Line 38. Sum up the number of houseboat users in each rental party.
- Line 39. Show the number of employees operating the marina, including any vessel rental operations, at month's end who are paid on an hourly basis.

MISCELLANEOUS FINANCIAL DATA

- Line 40. Show the total amount of deposits paid by visitors to secure lodging, houseboat, and other rentals in advance of their visit.
- Line 41. Provide an estimate of the value of all concession-related merchandise, food and beverage, and other inventory at month's end. Stipulate the inventory accounting method used for these estimates (e.g., LIFO or FIFO).
- Line 42. Show the total payroll for direct labor during the month. This line-item corresponds to Schedule G, Line 10. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 10.
- Line 43. Show the concession's gross receipts during the month from all sources. This line-item corresponds to Schedule G, Line 2. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 2.
- Line 44. If not a year-round operation, enter under the appropriate months the concession's opening and closing dates. For the opening date, enter "O," followed by the day of the month. For the closing date, enter "C," followed by the day of the month. If elements of the concession operation opened or closed at different times, enter the dates when the entire operation was opened and closed.

Concessionaire

Year Ending:

| Operational and Miscellaneous Financial Statistics (Continuation Sheet) | | | | | | | | | | | | |
|---|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Months | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Marinas - continued | | | | | | | | | | | | |
| 22. Number of Covered Slipsfor Lease..... | | | | | | | | | | | | |
| 23. Number of Covered Slips Leased..... | | | | | | | | | | | | |
| 24. Gross Receipts (Covered Slips) | | | | | | | | | | | | |
| 25. Number of Dry Storage Units Available for Lease..... | | | | | | | | | | | | |
| 26. Number of Dry Storage Units Leased..... | | | | | | | | | | | | |
| 27. Unit Turnover..... | | | | | | | | | | | | |
| 28. Gross Receipts (Dry Storage Units) | | | | | | | | | | | | |
| 29. Number of Mooring Buoys Available for Lease..... | | | | | | | | | | | | |
| 30. Number of Mooring Buoys Leased..... | | | | | | | | | | | | |
| 31. Mooring Buoys Turnover..... | | | | | | | | | | | | |
| 32. Gross Receipts (Mooring Buoys) | | | | | | | | | | | | |
| 33. Number of Houseboats Available for Rent..... | | | | | | | | | | | | |
| 34. Number of Days Houseboat Rental Available..... | | | | | | | | | | | | |
| 35. Number of Days Houseboats Used/Occupied..... | | | | | | | | | | | | |
| 36. Gross Receipts (Houseboat Rental) | | | | | | | | | | | | |
| 37. Number of Times Houseboats Rented..... | | | | | | | | | | | | |
| 38. Total Number of Houseboat Users..... | | | | | | | | | | | | |
| 39. Total Number of Marina Employees..... | | | | | | | | | | | | |
| Miscellaneous Financial Data | | | | | | | | | | | | |
| 40. Advanced Deposits..... | | | | | | | | | | | | |
| 41. Inventory (Accounting Method) | | | | | | | | | | | | |
| 42. Direct Labor Expense | | | | | | | | | | | | |
| 43. Total Concessions Gross Receipts..... | | | | | | | | | | | | |
| 44. Open and Closing Dates..... | | | | | | | | | | | | |

Schedule P1

ANNUAL FINANCIAL REPORT – DEFINITIONS

Accounting – The language of business that is used to measure, record, report, and interpret the financial aspects of a business.

Accounts payable – Money your company owes to business creditors for the purchase of outside services and goods.

Accounts receivable – Money owed to your company by other customers.

Amortization – The process of gradually paying off a liability over a specified number of years.

Area manager – A field level manager.

Assets – In accounting terms, something of monetary value which may be physical (building and inventory), an object (stock certificate), or a right (patent).

Balance sheet – Statement showing the company's financial position at any given point in time. This statement consists of the assets, liabilities, and owner's equity.

Capital – Wealth in the form of money invested in the business by its owners.

Cash – Money the business has in its possession.

Cash flow – The inflow and outflow of money in a business in a specified time. Cash flows differ from profits or losses because of non-cash expenditure and accrual basis accounting.

Contingent liability – A liability that is not shown on the company's financial statements but should be explained in the accountant's notes to the financial statements. This liability is probably because of a lawsuit and could become a contingent liability if the company was to lose the suit.

Corporation – An organization that has been chartered by the State in which the individual(s) or company is based.

Current assets – Cash and other assets that can be converted into cash in a short period of time (usually within 1 year). Current assets include cash, marketable securities, accounts receivable, inventory, and prepaid expenses.

Current liabilities – Money that is owed by a company that will be paid within a short period of time (usually within 1 year).

Depreciation – A systematic approach to reduce the value of a fixed asset to account for wear and tear, obsolescence, and the passage of time during the fixed asset's lifetime.

Direct expense – Expenses that are directly related to the volume of gross sales.

Dividend – Payment made to stockholders by the company.

Expenditure – A payment a company makes when it purchases a fixed asset or some other item that does not affect the income statement at the time of purchase.

Expenses – Cost of doing business other than that associated with the cost of goods sold. These items will affect the income statement immediately upon purchase.

Fiscal year – An annual accounting period that does not end on December 31.

Fixed assets – Items that are not usually intended for sale; they are used in the production of other items for resale. Also, if this asset were sold, it would probably interfere with business operations. Examples are buildings, furniture and fixtures, land, and other long-term investments.

Fixed costs – Operating costs that remain relatively constant regardless of fluctuations in the gross sales.

General and administrative (G&A) costs – Expenses that are not designated to a specific business area.

Goodwill – The difference between the purchase price of a business and the price of the assets bought.

Gross profit – Gross sales minus the cost of goods sold.

Income statement – See statement of income.

Intangible assets – Items that are important to one's business that are not physical objects. Examples of these would be goodwill, patents, trademarks, and copyrights.

Inventory – Raw materials, partially finished products, and finished products that have not yet been sold.

Liabilities – Debts a company owes to others.

Long-term liabilities – Money that is owed by a company that will not be paid within 1 year.

Net income – Profit at the end of the year after paying all expenses. Also known as “the bottom line.”

Partnership – A business in which two or more individuals, partnerships, or corporations pool their resources and share the profit or loss of the joint venture.

Prepaid expense – Payment of expenses before the company has received the benefit.

Retained earnings – The total cumulative net profit that a business has earned over its lifetime that has not yet been distributed.

Statement of income – Summarizes the financial activity for a specified time period by looking at the gross revenue and the expenses generated by the company. This statement is also called the profit and loss (P&L) statement.